



Subject: INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT

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5-60-00 PURPOSE AND APPLICABILITY

This chapter supplements Directive No. 19, Report of the Department of Commerce on International Transactions. Although the directive was issued by the Department of Commerce, it is one of several Federal statistical activities maintained by the Office of Management and Budget. The directive and detailed procedures (which supersede previous procedures issued as OMB Circular A-65) contain instructions for the preparation of SF-13 International Transactions of the Federal Government, (Exhibit 5-60-A) and related supporting documents. This report provides data on HHS programs to the Department of Commerce for their studies on balance of payments, international investments, and foreign grants and credits.

The provisions of this chapter are applicable to all programs areas of HHS where it has been determined or if it is anticipated that one or more of the following conditions will prevail during the fiscal year.

- ! reportable international transactions total \$1,000,000 or more per year,
- ! balances of foreign assets or liabilities total \$500,000 or more,
- ! transactions involving foreign grants or credits total \$100,000 or more per year, or
- ! balances of foreign credits total \$100,000 or more.

5-60-10 REPORT SUBMISSION REQUIREMENTS

- A. Reporting Unit. The head of each OPDIV/Agency/OS will designate the person responsible for collecting and compiling data within the organization for submission to the Department of Commerce.

The name of this person and those authorized to sign the SF-13 will be furnished to the Balance of Payments Division, Bureau of Economic Analysis, Department of Commerce.

Generally, separate reports should be established for each major program area which may represent a combination of appropriations and funds. As a minimum, programs involving grants and credits must be reported separately from other programs of the organization concerned. Reimbursable programs between Federal agencies are excluded.

- B. Reporting Period. Quarterly reports are required for each OPDIV/Agency/OS having world-wide international transactions of \$50,000 or more in any one quarter. Negative reports are required when transactions in the quarter are below \$50,000.
- C. Transmittal of Reports. An original and one copy of the report should be transmitted not later than 45 days after the close of the reporting period to:

Department of Commerce
Bureau of Economic Analysis
Balance of Payments Division
Routing Symbol BE-58
Washington, D.C. 20230

The original copy of the SF-13 should be signed by the duly authorized person together with his or her telephone number.

A copy of the report will also be furnished to:

Office of the Secretary
Office of Financial Policy
Hubert Humphrey Building, Room 705-D
200 Independence Avenue, S.W.
Washington, D.C. 20201

5-60-30 DATA COLLECTION

Data related to international transactions can be retrieved from OPDIV/Agency/OS financial systems if the organization requires the use of the Balance of Payments Code (Chapter 4-90) on basic payment and collection documents for input to the basic accounting record. Otherwise, OPDIV/Agency/OS persons should determine which internal management reports, together with an analysis of financial data

(grants, contracts, loans, merchandise sales, foreign currency transactions, etc.) identifiable to international entities, may be the most useful in manually compiling the SF-13 information.

5-60-30 CONTENT OF REPORT

Amounts will be reported in thousands of dollars (or dollar equivalents of foreign currencies) and transactions should cover all transfer of goods and services, whether or not cash transactions are involved. Report only those transactions that are applicable to the current reporting period, and not on a cumulative basis.

The following types of international transactions are reportable:

- (a) Expenditures from or reimbursements to appropriation and fund accounts (general, special, public enterprise, trust, and deposit funds).
- (b) Receipts deposited to miscellaneous receipts (general and special funds) or trust funds.
- (c) Expenditures or receipts of foreign currencies charged or credited to other than U.S. dollar to appropriations and fund accounts (e.g. "FT" accounts).
- (d) Nonappropriated fund activities such as commissaries, post exchanges, and officers' club.
- (e) U.S. dollar balances held in foreign banks.
- (f) Foreign currency balances held under dollar or other accountability (e.g. "FT" accounts).
- (g) Receipts or donations of commodities or services.

Include those international transactions which represent transfers of financial or other resources between agencies of the U.S. Government and foreign entities such as:

- (1) International and multinational organizations.
- (2) Foreign governments and foreign "official" institutions.
- (3) Foreign corporations (excluding U.S. located business offices for such corporations):
- (4) Foreign-incorporated subsidiaries and foreign business offices of U.S. corporations.
- (5) Individuals in foreign countries, including U.S. citizens, other than Government employees, known to be residents of a foreign country.

- (6) Certain transactions incidental to the employment of U.S. nationals and contracts with U.S. business organizations for services to be performed abroad.

5-60-40 SPECIAL INSTRUCTIONS

In addition to the individual SP reports by program area and a summary SF-13 certain schedules may also be required as follows:

- Exhibit A - Tabular listing by country and international organization for each item reported on the summary SF-13 may be substituted for individual SF-13s if this is more convenient.
- Exhibit B - Reconciliation of foreign loan transactions. This schedule is only required when an agency has reported foreign transactions required by TFRM 2-4500, pursuant to Treasury Department's Circular No. 1080. In those cases, a schedule should be prepared, (with differences identified by country), to reconcile TFS forms data with lines A1.52, A2.4 and A2.5. A copy of the OPDIV/Agency/OS reports to Treasury should be attached to this Exhibit.
- Exhibit C - Private Exports Under Government Contracts and Agreements - Prepare a schedule for each country whenever an amount is shown on line A2.22.
- Exhibit D - Merchandise Transactions - Prepare a schedule for each country for merchandise transactions reported on line A1.1 or A2.1.
- Exhibit E - Government Grants and Credits - Prepare a schedule on a world-wide basis whenever an amount is reported on line A1.5.
- Exhibit F - Changes in Government Financial Assets and Liabilities Abroad - Prepare a schedule on a world-wide basis and an additional one for each country in which the agency has financial assets and/or liabilities abroad. Data from lines A1.5, A1.8, A2.4, A2.8, A3.31 A3.4 should be incorporated in this schedule as applicable.

5-60-50 **ALTERNATIVE REQUIREMENTS**

Alternative requirements to those specified may be approved by the Bureau of Economic Analysis upon request of the reporting organization or upon its own initiative. This may include additional information to be provided on a continuing basis, or by substitution of other reports in lieu of those prescribed by the Directive No. 19.

Standard Form 13 (5-64)

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(NOT AVAILABLE IN ELECTRONIC FORMAT)